

Thus the lower Court's definition of "crude petroleum" includes "natural gas"—the Respondent's argument that natural gas is not crude petroleum is flatly inconsistent with the lower Court's definition which the Respondent is trying to defend. Indeed that argument is inconsistent as well with the contention of the Respondent's own witnesses. See *Petition*, at pp. 16, 18. This kind of an argument demonstrates the difficulties and dangers of departing from the usual meaning of language used in a statute; Congressmen are ordinary men and to attempt to impute to them an academic definition of words, such as Respondent's witnesses espoused as their personal "scientific" views, leads to utter confusion.

Confusion is confounded by the Respondent's extraordinary suggestion that the definition of "gasoline" in sec. 617 (c) of the Revenue Act of 1932 reflects the meaning of that term as used in the Senate Committee's comment on the section of the Act here involved, which in turn is attributed to Congress. See *Brief in Opposition*, at p. 8.

In the first place, the definition in sec. 617 (c) includes benzol, a product of coal, which certainly is not within the scope of the section of the Act here involved. In the second place, the definition in sec. 617 (c) has already been interpreted as *excluding* natural gasoline. *Coleman v. United States*, 37 F. Supp. 273 (Ct. Cls., 1941); see discussion in *Petition*, at p. 24. In the third place, Congress itself has decided that the definition in sec. 617 (c) of the 1932 Act excludes natural gasoline; for Congress amended that section in the 1934 Revenue Act so as specifically to include natural gasoline. See *Petition*, at p. 24, n. 40. Of this action of Congress the opinion in the *Coleman* case says:

"The 1934 act and the reports of Congress on the Bill showed plainly that Congress did not think that when the words of the 1932 Act were considered in their ordinary and usual sense, casing-head or natural gasoline was taxable. We think this action of Congress tends to show not only how Congress understood the 1932 act but how it would be understood by the public

generally, and in this way aids in determining the true meaning of its language." 37 F. Supp. at p. 277.

The Respondent also suggests that the words crude petroleum and its liquid products mean the same thing as "oil". See *Brief in Opposition*, at p. 8, n. 9. With this suggestion the Petitioner does not quarrel. See *Petition*, at pp. 21-24. But to argue, as the Respondent would have to, that a product of natural gas is "oil" would require a line of reasoning so far-fetched that not even the lower Court or the Respondent's witnesses suggested it.

The long and short of the matter is that, in whatever direction the Respondent turns, it assumes the untenable position that natural gas is not crude petroleum but that a product of natural gas is a product of crude petroleum.

Respectfully submitted,

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